

## TEXT OF STATUTE PROVIDING FOR FILING OF APPLICATION FOR PROPERTY TAX EXEMPTION

## G.S.10-5-282.1 Applications for property tax exemption or exclusion.

(a) Every owner of property claiming exemption or exclusion from property taxes under the provisions of this Subchapter has the burden of establishing that the property is entitled thereto. Except as provided below, an owner claiming exemption or exclusion shall annually file an application for exemption or exclusion during the listing period. If the property for which the exemption or exclusion is claimed is appraised by the Department of Revenue, the application shall be filed with the Department. Otherwise, the application shall be filed with the assessor of the county in which the property is situated. An application must contain a complete and accurate statement of the facts that entitle the property to the exemption or exclusion and must indicate the municipality, if any, in which the property is located. Each application filed with the Department of Revenue or an assessor shall be submitted on a form approved by the Department. Application forms shall be made available by the assessor and the Department, as appropriate.

- (1) The United States government, the State of North Carolina and the counties and municipalities of the State are exempted from the requirement that owners file applications for exemption.
- (2) Owners of the special classes of property excluded from taxation under G.S. 105-275(5), (15), (16), (26), (31), (32a), (33), (34), or (40), or exempted under G.S. 105-278.2 are not required to file applications for the exclusion or exemption of that property.
- (3) After an owner of property entitled to exemption under G.S. 105-278.3, 105-278.4, 105-278.5, 105-278.6, 105-278.7, or 105-278.8 or exclusion under G.S. 105-275(3), (7), (8), (12), (17) through (19), (21) or (39), G.S. 105-277.1, or G.S. 105-278 has applied for exemption or exclusion and the exemption or exclusion has been approved, the owner is not required to file an application in subsequent years except in the following circumstances:
  - a. New or additional property is acquired or improvements are added or removed, necessitating a change in the valuation of the property, or
  - b. There is a change in the use of the property or the qualifications or eligibility of the taxpayer necessitating a review of the exemption or exclusion.
- (4) After an owner of property entitled to exclusion under G.S. 105-277.1 0 has applied for the exclusion and the exclusion has been approved, the owner is not required to apply for the exclusion in subsequent years so long as the classified property, including classified property acquired after the application is approved, is used or held for use directly in manufacturing or processing as part of industrial machinery.
- (5) Upon a showing of good cause by the applicant for failure to make a timely application, an application for exemption or exclusion filed after the close of the listing period may be approved by the Department of Revenue, the board of equalization and review, the board of county commissioners, or the governing body of a municipality, as appropriate. An untimely application for exemption or exclusion approved under this subdivision applies only to property taxes levied by the county or municipality in the calendar year in which the untimely application is filed.

(b) The Department of Revenue or the assessor to whom an application for exemption or exclusion is submitted shall review the application and either approve or deny the application. Approved applications shall be filed and made available to all taxing units in which the exempted or excluded property is situated. If the Department denies an application for exemption or exclusion, it shall notify the taxpayer, who may appeal the denial to the Property Tax Commission.

If an assessor denies an application for exemption or exclusion, he shall notify the owner of his decision in time for him to appeal to the board of equalization and review and from the county board to the Property Tax Commission. If the notice of denial covers property located within a municipality, the assessor shall send a copy of the notice and a copy of the application to the governing body of the municipality. The municipal governing board shall then advise the owner whether it will adopt the decision of the county board or require the owner to file a separate appeal with the municipal governing body. In the event the owner is required to appeal to the municipal governing body and that body renders an adverse decision, the owner may appeal to the Property Tax Commission. Nothing in this section shall prevent the governing body of a municipality from denying an application which has been approved by the assessor or by the county board provided the owner's rights to notice and hearing are not abridged. Applications handled separately by a municipality shall be filed in the office of the person designated by the governing body, or in the absence of such designation, in the office of the chief fiscal officer of the municipality.

(c) When an owner of property that maybe eligible for exemption or exclusion neither lists the property nor files an application for exemption or exclusion, the assessor or the Department of Revenue, as appropriate, shall proceed to discover the property. If, upon appeal, the owner demonstrates that the property meets the conditions for exemption or exclusion, the body hearing the appeal may approve the exemption or exclusion. Discovery of the property by the Department or the county shall automatically constitute a discovery by any taxing unit in which the property has a taxable situs.

(d) The county assessor shall prepare and maintain a roster of all property in the county that is granted tax relief through classification or exemption. As to affected real and personal property, the roster shall set forth:

- (1) The name of the owner of the property.
- (2) A brief description of the property.
- (3) A statement of the use to which the, property is put.
- (4) A statement of the value of the property.
- (5) The total value of exempt property in the county and in each municipality therein.

(e) A duplicate copy of the roster shall be forwarded to the Department of Revenue on or before November 1, 1974. in subsequent years, on or before November 1, a report shall be filed with the Department of Revenue showing all changes since the last report.

YEAR 2006

APPLICATION FOR PROPERTY TAX EXEMPTION

County: MOORE

Town or City \_\_\_\_\_

Owner \_\_\_\_\_

Address \_\_\_\_\_

(Street or Route)

(Town)

(State)

(Zip Code)

1. \_\_\_\_\_

Location of Property

INSTRUCTIONS

Under the provisions of G.S. 105-282.1 every owner of property claiming exemption or exclusion from property taxes must demonstrate that the property meets the statutory requirements for exemption or classification. Claims for exemption or exclusion must be filed with the Assessor of the county in which the property is located. (see reverse side) Claims for exemption should include all land and improvements and personal property situated thereon and complete information regarding its use.

The undersigned owner or authorized representative hereby petitions for exemption of the following described property:

2. Give complete description of property: \_\_\_\_\_

Land: \_\_\_\_\_

Improvements: \_\_\_\_\_

Personal Property: \_\_\_\_\_

3. List and explain the purposes for which the property is used: \_\_\_\_\_

Land: \_\_\_\_\_

Improvements: \_\_\_\_\_

Personal Property: \_\_\_\_\_

4. If any organization other than the owner uses the property, give the name of the organization, full particulars regarding its use of the property and the amount of any income received for such use.

5. Give your estimate of the true value in money of the property:

Land: \_\_\_\_\_

Improvements: \_\_\_\_\_

Personal Property: \_\_\_\_\_

6. Upon what uses or purposes do you base this claim for exemption? Charitable ☐ Religious ☐ Educational ☐ Literary ☐  
Scientific ☐ Other \_\_\_\_\_

7. Give the specific statutory authority upon which this property is claimed as exempt: \_\_\_\_\_

(Full texts of all exemption and classification statutes are available at the office of the county Assessor.)

AFFIRMATION

Under penalties prescribed by law, I hereby affirm that to the best of my knowledge and belief, the statements and information in this application are true and correct, and are made for the purpose of exempting the property herein described from taxation.

20 \_\_\_\_\_

Signature of owner or authorized representative

APPROVED

☐ YES

☐ NO

Title

Telephone No.